

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
APCO LIQUIDATING TRUST,)	Case No. 05-12355 (BLS)
)	
Debtors.)	(Jointly Administered)

DESIGNATION OF RECORD AND STATEMENT OF ISSUES ON APPEAL

COMES NOW the CITY OF WICHITA, KANSAS (the “City”) and pursuant to Rule 8006, Fed. R. Bankr. P., designates the following items to be included in the record on appeal of the Court’s (i) Order entered in this case on June 29, 2007 and (ii) the Memorandum Opinion entered in this case on June 27, 2007:

Designation of Record

Appeal Record No.	Filing Date	Docket Number	Pleading
1	5/25/07	275	Certification of Counsel Submitting Proof of Claim filed by City of Wichita
2	2/15/06	N/A	Proof of Claim No. 27 filed by U.S. Environmental Protection Agency
3	12/12/06	233	Objection of the Liquidation Trustee to Claim Number 22 and 23 by Claimant City of Wichita, Kansas and Motion to Estimate, if necessary
4	3/5/07	257	Supplemental Memorandum of Law in Support of the Liquidation Trustee’s Objection to Claim by City of Wichita, Kansas

Appeal Record No.	Filing Date	Docket Number	Pleading
5	3/28/07	261	Memorandum of Law in Support of Opposition by the City of Wichita, Kansas to the Supplemental Memorandum of Law in Support of the Liquidation Trustee's Objection to Claim by City of Wichita, Kansas
6	4/18/07	269	The Liquidation Trustee's Reply Brief in Further Support of Objection to Claim by City of Wichita, Kansas
7	6/29/07	277	Memorandum Opinion Sustaining the Objection of the Liquidation Trustee to Claim Number 26 filed by the City of Wichita, Kansas
8	6/29/07	278	Order Sustaining the Objection of the Liquidation Trustee to Claim Number 26 filed by the City of Wichita, Kansas
9	7/9/07	279	Notice of Appeal
10	TBD	TBD	Transcript of May 3, 2007 hearing (ordered on July 19, 2007)

Statement Of Issues To Be Presented On Appeal

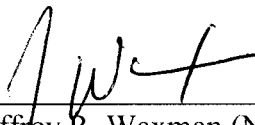
In addition, the City provides the following statement of the issues to be presented in the appeal:

1. Whether the Bankruptcy Court erred in the determination that the claim of the City is one for "contribution" for purposes of 11 U.S.C. § 502(e)(1)(B)?
2. Whether the Bankruptcy Court erred in the determination that the claim of the City was "contingent" at the time of its disallowance for purposes of 11 U.S.C. § 502(e)(1)(B)?

3. Whether the Bankruptcy Court erred in the determination that the claim of the City was “liable with” Debtor on the claim of a creditor for purposes of 11 U.S.C. § 502(e)(1)(B)?
4. Whether the Bankruptcy Court erred in the determination that, in the circumstances of the captioned case, the failure of the Kansas Department of Health and Environment (“KDHE”) to file a proof of claim in the captioned case on the KDHE claim which purportedly invoked 11 U.S.C. § 502(e)(1)(B) was not relevant to application of the statute to the City’s claim?

Dated: July 19, 2007

COZEN O’CONNOR



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